

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
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December 28, 2007

Members of the Town Council
Town of Bar Harbor
Bar Harbor, Maine 04609

We have audited the financial statements of the Town of Bar Harbor for the year ended June 30, 2007.

In connection with our audit, we make the following statements of assurances and determinations:

1. The audit has been conducted in accordance with applicable state and federal laws relating to financial and compliance audits.
2. Budgetary controls are in place.
3. The corrected annual financial report (EF-M-45) submitted to the Department of Education and Cultural Services is materially correct.
4. The Town of Bar Harbor has complied with the applicable provisions of the Maine School Finance Act.

Respectfully Submitted,

James W. Wadman, CPA

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